

LAI D ON THE DESKS 10/11/2022
GOVERNMENT SERVICES & ADMINISTRATION

RESOLUTION NO. 2022188

RE: LOCAL LAW NO. ____ OF 2022, A LOCAL LAW TO PROVIDE FOR AN
INCREASE OF THE MAXIMUM EXEMPTION ALLOWABLE FOR
VETERAN'S REAL PROPERTY TAX EXEMPTION

Legislators PULVER, TRUITT, HOUSTON, SAGLIANO, GARITO, GELLER,
POLASEK, and CASWELL offer the following and move its adoption:

RESOLVED, this adopted local law shall amend Section 264 of the Dutchess County Code
of Local Laws; and be it further

RESOLVED, that the Legislature of the County of Dutchess adopted Local Law No. ____
of 2022, which has been submitted this date for consideration by said Legislature.

STATE OF NEW YORK

ss:

COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess, have compared the foregoing resolution with
the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 9th day of November 2022, and that the
same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 9th day of November 2022.



LEIGH WAGER, CLERK OF THE LEGISLATURE

RE: LOCAL LAW NO.----OF 2022, A LOCAL LAW TO AMEND THE EXEMPTION LEVELS FOR THE VETERAN'S REAL PROPERTY TAX EXEMPTIONS

BE IT ENACTED by the County Legislature of the County of Dutchess as follows:

SECTION 1. LEGISLATIVE INTENT

The Alternative Veteran's Real Property Tax Exemption was first enacted in 1985 and last amended in 2005 to provide real property tax exemptions to our veterans who have done so much to benefit this county, this state and this nation through their military service. Since 2005 the exemption levels have not changed and due to inflation, the financial benefit of the exemptions has depleted year over year. It is the intent of this Amendment to raise the exemption levels to combat the effects of inflation. This Amendment will provide for two increases in the exemption levels spread out over the next three years to reduce the overall financial impact on the County.

SECTION 2. AUTHORITY.

This Local Law is enacted pursuant to § 458-a of Real Property Tax Law of the State of New York.

SECTION 3. AMENDMENT TO THE EXEMPTION LEVELS FOR VETERAN'S REAL PROPERTY TAX EXEMPTIONS EFFECTIVE IMMEDIATELY

Subsection 264-33 of the Dutchess County Code of Local Laws titled "Increase in Exemption" shall be amended to read as follows:

"Notwithstanding any of the statutory maximums set forth in Subsections 2(a), (b) and (c) of § 458-a of the Real Property Tax Law, this article is amended to increase the maximum exemptions allowable for veterans' real property tax exemption under § 458-a of the Real Property Tax Law to be \$45,000, \$75,000 and \$150,000 for war veterans, combat zone veterans, and veterans with a service-related disability, respectively."

SECTION 4. AMENDMENT TO THE EXEMPTION LEVELS FOR VETERAN'S REAL PROPERTY TAX EXEMPTIONS EFFECTIVE MARCH 1, 2025

Subsection 264-33 of the Dutchess County Code of Local Laws titled "Increase in Exemption" shall be amended, effective March 1, 2025 to read as follows:

"Notwithstanding any of the statutory maximums set forth in Subsections 2(a), (b) and (c) of § 458-a of the Real Property Tax Law, this article is amended to increase the maximum exemptions allowable for veterans' real property tax exemption under § 458-a of the Real Property Tax Law to be \$54,000, \$90,000 and \$180,000 for war veterans, combat zone veterans, and veterans with a service-related disability, respectively."

SECTION 5. CONTINUITY

All other provisions of Local Law No. 4 of 1985, as amended by Local Law No. 2 of 1997 and Local Law No. 2 of 2005, and this law shall otherwise remain in full force and effect.

SECTION 6. SEQRA DETERMINATION.

It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 NYECL Section 0101 et seq., and its implementing regulations, Part 617 of 6 NYCRR, that the adoption of this local law is a “Type II” Action within the meaning of Section 617.5(c)(26) and (33) of 6 NYCRR, and, accordingly, is of a class of actions which do not have a significant impact on the environment and no further review is required.” [6 NYCRR Section 617.5(c) (26) and (33) apply to: “(26) routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment” and “(33) adoption of regulations, policies, procedures and local legislative decisions in connection with any action on this list”]

SECTION 7. SEVERABILITY.

If any clause, sentence, paragraph, subdivision, section or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

SECTION 8. REVERSE PREEMPTION.

This article shall be null and void on the day that statewide legislation goes into effect incorporating either the same or substantially similar provisions as are contained in this law or in the event that a pertinent state or federal administrative agency issues and promulgates regulations preempting such action by the County of Dutchess.

SECTION 9. EFFECTIVE DATE.

This Local Law shall take effect immediately upon filing with the New York State Secretary of State and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date as set forth herein.

FISCAL IMPACT STATEMENT

☐ NO FISCAL IMPACT PROJECTED

APPROPRIATION RESOLUTIONS

(To be completed by requesting department)

Total Current Year Cost \$ 0

Total Current Year Revenue \$ 0
and Source

Source of County Funds (check one): ☐ Existing Appropriations, ☐ Contingency,
☐ Transfer of Existing Appropriations, ☐ Additional Appropriations, ☒ Other (explain).

Identify Line Items(s):

Related Expenses: Amount \$ _____

Nature/Reason:

Anticipated Savings to County: _____

Net County Cost (this year): \$0
Over Five Years: _____

Additional Comments/Explanation:

Based on current tax roll data, the 2024 fiscal year alternative exemption adjustment is projected to cause approximately a \$368,000 decrease in the county's property tax revenue.

Future tax exemption impacts are difficult to project due to the changing number of exemptions, the changing value of qualifying homes, and future tax rates. It should be noted however that while this change in exemption will decrease the county's tax levy, the taxable value of parcels in the county increases annually, which will help offset loss in revenue.

The county's overall taxable value for 2022 stands at over \$32.6 billion, approximately 0.37% which would be impacted by the alternative exemption adjustment.

Prepared by: Jack H. Burke, Assistant to the Chairman

Prepared On: October 11, 2022